

§41.72a

thereto, the designation “chewing tobacco” or “snuff.” As an alternative, packages of chewing tobacco may be designated “Tax Class C,” and packages of snuff may be designated “Tax Class M.”

(b) *Product weight.* Every package of chewing tobacco or snuff shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein. As an alternative, the shipping cases containing packages of chewing tobacco or snuff may, before removal, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement, in pounds and ounces, of the total weight of the product, the tax class of the product, and the total number of the packages of product contained therein.

(Approved by the Office of Management and Budget under control number 1512-0502)

(Sec. 202, Pub. L. 85-859, 72 Stat. 1422 (26 U.S.C. 5723))

[T.D. ATF-243, 51 FR 43194, Dec. 1, 1986, as amended by T.D. ATF-446, 66 FR 16602, Mar. 27, 2001]

§41.72a Notice for pipe tobacco.

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely fixed thereto, the designation “pipe tobacco.”

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

[T.D. ATF-289, 54 FR 48841, Nov. 27, 1989. Redesignated by T.D. ATF-381, 61 FR 37004, July 16, 1996, as amended by T.D. TTB-78, 74 FR 29415, June 22, 2009]

§41.72b Notice for roll-your-own tobacco.

(a) *Product designation.* Every package of roll-your-own tobacco, before removal subject to tax, must have adequately imprinted on it, or on a label securely affixed to it, the applicable

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designation “roll-your-own tobacco”, “cigarette tobacco”, “cigarette wrapper”, “cigar tobacco” or “cigar wrapper”.

(b) *Product weight.* Before removal subject to tax, roll-your-own tobacco must have a clear statement of the actual weight in pounds and ounces of the product in the package. This statement must be adequately imprinted on, or on a label securely affixed to, the package.

(Approved by the Office of Management and Budget under control number 1513-0091)

[T.D. ATF-429, 65 FR 57547, Sept. 25, 2000, as amended by T.D. TTB-78, 74 FR 29415, June 22, 2009]

§41.72c Package use-up rule.

(a) During the period from June 22, 2009, through March 23, 2010, an importer of tobacco products may remove packages of pipe tobacco or roll-your-own tobacco that do not meet the requirements of §41.72a(a) or §41.72b(a), provided that such packages bear the designation “Tax Class L” (to designate pipe tobacco) or “Tax Class J” (to designate roll-your-own tobacco) and were in use prior to June 22, 2009.

(b) During the period from June 22, 2009, through March 23, 2010, an importer may remove roll-your-own tobacco for which the applicable designation is “cigar tobacco,” “cigarette wrapper,” or “cigar wrapper” even if the packages of such products do not meet the requirements of §41.72b.

[T.D. TTB-81, 74 FR 48654, Sept. 24, 2009]

§41.73 Notice for cigars.

Before removal subject to internal revenue tax, every package of cigars, except as provided in §41.75, shall have adequately imprinted on it, or on a label securely affixed to it—

(a) The designation “cigars”;

(b) The quantity of cigars contained in the package; and

(c) For small cigars, the classification of the product for tax purposes (i.e., either “small” or “little”).

(Sec. 202, Pub. L. 85-859, 72 Stat. 1422 (26 U.S.C. 5723))

[T.D. ATF-80, 46 FR 18310, Mar. 24, 1981. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]